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Name AK Date _____ Class _____

MASTERY PROBLEM 19-M, p. 416
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Journalizing and posting transactions affecting purchases and cash payments

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PURCHASES JOURNAL

PAGE 10

	DATE	ACCOUNT CREDITED	PURCH. NO.	POST. REF.	PURCHASES DR. ACCTS. PAY. CR.	
1	19-- June	6 Szymanski Company	109	250	4 4 3 00	1
2		7 Landy Paint Supply	110	220	3 4 9 00	2
3		13 Mason Brush Company	111	230	5 2 2 00	3
4		20 Szymanski Company	112	250	5 0 0 00	4
5		21 Antex Paint Company	113	210	4 6 2 00	5
6		29 Mason Brush Company	114	230	2 0 0 00	6
7		30 Total			2 4 7 6 00	7
8					(5105) (2115)	8

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GENERAL JOURNAL

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	DATE	ACCOUNT TITLE	POST. REF.	DEBIT	CREDIT	
1	19-- June	1 Accounts Payable/Mason Brush Company	2115 230	1 0 6 00		1
2		Purchases Returns and Allowances	5110		1 0 6 00	2
3		DM13				3
4		10 Supplies	1135	1 5 8 00		4
5		Accounts Payable/Peterson Paper Co.	2115 240		1 5 8 00	5
6		M27				6
7		17 Accounts Payable/Mason Brush Company	2115 230	6 7 00		7
8		Purchases Returns and Allowances	5110		6 7 00	8
9		DM14				9
10		17 Supplies	1135	1 2 0 00		10
11		Purchases	5105		1 2 0 00	11
12		M28				12
13		24 Supplies	1135	2 4 6 00		13
14		Accounts Payable/Peterson Paper Co.	2115 240		2 4 6 00	14
15		M29				15
16						16
17						17
18						18
19						19

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CASH PAYMENTS JOURNAL

PAGE 10

DATE	ACCOUNT TITLE	CHEQUE No.	POST. REF.	GENERAL		ACCOUNTS PAYABLE DEBIT	PURCHASES DISCOUNT CREDIT	CASH CREDIT
				DEBIT	CREDIT			
19-- June	1 Rent Expense ✓	118	6155	76 0 00				76 0 00
2	2 Antex Paint Company ✓	119	210			25 4 00	2 54	25 1 46
3	7 Szymanski Company ✓	120	250			103 5 00	2 0 70	101 4 30
4	8 Mason Brush Company ✓	121	230			38 7 00		38 7 00
5	8 Delivery Expense ✓	122	6120	32 00				32 00
6	14 Szymanski Company ✓	123	250			44 3 00	8 86	43 4 14
7	14 Landy Paint Supply ✓	124	220			34 9 00	3 49	34 5 51
8	22 Peterson Paper Company ✓	125	240			15 8 00		15 8 00
9	22 Mason Brush Company ✓	126	230			45 5 00		45 5 00
10	27 Miscellaneous Expense ✓	127	6145	10 0 00				10 0 00
11	30 Antex Paint Company ✓	128	210			46 2 00	4 62	45 7 38
12	30 Totals			892 00		354 3 00	40 21	439 4 79
13				(✓)		(211 57)	(511 57)	(110 57)
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ACCOUNTS PAYABLE LEDGER

VENDOR Antex Paint Company

VENDOR NO. 210

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
19-June 1	Balance	✓			254 00
2		CP10	254 00		
21		P10		462 00	462 00
30		CP10	462 00		

VENDOR Landy Paint Supply

VENDOR NO. 220

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
19-June 7		P10		349 00	349 00
14		CP10	349 00		

VENDOR Mason Brush Company

VENDOR NO. 230

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
19-June 1	Balance	✓			493 00
1		G6	106 00		387 00
13		P10		522 00	909 00
8		CP10	387 00		522 00
17		G6	67 00		455 00
22		CP10	455 00		
29		P10		200 00	200 00

VENDOR Peterson Paper Company

VENDOR NO. 240

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
19-June 10		G6		158 00	158 00
22		CP10	158 00		
24		G6		246 00	246 00

VENDOR Szymanski Company

VENDOR NO. 250

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
19-June 1	Balance	✓			1035 00
6		P10		443 00	1478 00
7		CP10	1035 00		443 00
14		CP10	443 00		
20		P10		500 00	500 00

GENERAL LEDGER

ACCOUNT Cash

ACCOUNT NO. 1105

DATE	ITEM	POST REF.	DEBIT	CREDIT	BALANCE			
					DEBIT	CREDIT		
19-- June 1	Balance	✓			12 9 3 6 00			
30		CP10		4 3 9 4 79	8 5 4 1 21			

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ACCOUNT Supplies

ACCOUNT NO. 1135

DATE	ITEM	POST REF.	DEBIT	CREDIT	BALANCE			
					DEBIT	CREDIT		
19-- June 1	Balance	✓			2 5 9 00			
10		G6	1 5 8 00		4 1 7 00			
17		G6	1 2 0 00		5 3 7 00			
24		G6	2 4 6 00		7 8 3 00			

ACCOUNT Accounts Payable

ACCOUNT NO. 2115

DATE	ITEM	POST REF.	DEBIT	CREDIT	BALANCE			
					DEBIT	CREDIT		
19-- June 1	Balance	✓				1 7 8 2 00		
1		G6	1 0 6 00			1 6 7 6 00		
10		G6		1 5 8 00		1 8 3 4 00		
17		G6	6 7 00			1 7 6 7 00		
24		G6		2 4 6 00		2 0 1 3 00		
30		P10		2 4 7 6 00		4 4 8 9 00		
30		CP10	3 5 4 3 00			9 4 6 00		

ACCOUNT Purchases

ACCOUNT NO. 5105

DATE	ITEM	POST REF.	DEBIT	CREDIT	BALANCE			
					DEBIT	CREDIT		
19-- June 17		G6		1 2 0 00		1 2 0 00		
30		P10	2 4 7 6 00		2 3 5 6 00			

ACCOUNT Purchases Returns and Allowances

ACCOUNT NO. 5110

DATE	ITEM	POST REF.	DEBIT	CREDIT	BALANCE			
					DEBIT	CREDIT		
19-- June 1		G6		1 0 6 00		1 0 6 00		
17		G6		6 7 00		1 7 3 00		

GENERAL LEDGER

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ACCOUNT Purchases Discount

ACCOUNT NO. 5115

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June 30		CP10		4 0 21		4 0 21

ACCOUNT Delivery Expense

ACCOUNT NO. 6120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June 8		CP10	3 2 00		3 2 00	

ACCOUNT Miscellaneous Expense

ACCOUNT NO. 6145

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June 27		CP10	1 0 0 00		1 0 0 00	

ACCOUNT Rent Expense

ACCOUNT NO. 6155

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June 1		CP10	7 6 0 00		7 6 0 00	

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Vallejo Paint Centre ✓

Schedule of Accounts Payable ✓

June 30, 19-- ✓

Mason Brush Company ✓	2 0 0 00 ✓
Peterson Paper Company ✓	2 4 6 00 ✓
Szymanski Company ✓	5 0 0 00 ✓
Total Accounts Payable ✓	9 4 6 00 ✓

PURCHASES—CASH PAYMENTS JOURNAL

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		PURCHASES DEBIT	ACCOUNTS PAYABLE		PURCHASES DISCOUNT CREDIT	CASH CREDIT
				DEBIT	CREDIT		DEBIT	CREDIT		
19.. June	1 Rent Expense	C118		760.00						760.00
2	2 Antex Paint Company	C119					254.00		254	254.46
3	6 Szymanski Company	P109				443.00				
4	7 Landy Paint Supply	P110				349.00				
5	7 Szymanski Company	C120					1035.00		2070	1014.30
6	8 Mason Brush Company	C121					387.00			387.00
7	8 Delivery Expense	C122		32.00						32.00
8	13 Mason Brush Company	P111				522.00				
9	14 Szymanski Company	C123					443.00		886	434.14
10	14 Landy Paint Supply	C124					349.00		349	345.51
11	20 Szymanski Company	P112				500.00				
12	21 Antex Paint Company	P113				462.00				
13	22 Peterson Paper Company	C125					158.00			158.00
14	22 Mason Brush Company	C126					455.00			455.00
15	27 Miscellaneous Expense	C127		100.00						100.00
16	29 Mason Brush Company	P114				200.00				
17	30 Antex Paint Company	C128					462.00			457.38
18	30 Totals			892.00		2476.00	3543.00	2476.00	4021	4394.79
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